

Company Number:_____

Water Distribution Industry Operator Statement

Company Name:_____



Under the penalties of perjury, I hereby certify that this statement has been prepared under my direction and supervision from the original books and records of said company and that the facts, statements, and schedules in this statement are true, correct, and complete to the best of my knowledge.

Signature

Date

Printed name and title

Telephone number

GENERAL INSTRUCTIONS

1. This statement and all additional documentation you wish to have considered are for the calendar year ending December 31, 2003. This statement must be submitted to the Idaho State Tax Commission by April 30, 2004.

**Centrally Assessed Property Section
Property Appraisal Bureau
Idaho State Tax Commission
P O Box 36
Boise, ID 83722**

2. Answer all questions and attach additional sheets where necessary. If the information cannot be provided, briefly explain why.
3. Explain unusual entries and discrepancies on pages containing space for remarks or reference the entry and attach supplemental pages.
4. Where the space provided is insufficient, insert and number additional pages. Photocopies or computer-generated pages may be used. For example, if you need to add pages to report your leased machines and equipment on page 14 number the pages 14A, 14B, 14C, etc.
5. Please submit any additional information that may affect the valuation of the property.
6. If information matching what is being requested has already been created, you may substitute that information.
7. If an option for removing intangible personal property is not selected (page 10), option A will become the default method. For example: investments in custom software are exempted as intangible personal property. Custom software is defined as:
 . . . software designed, and created by a vendor at the specific request of a client. The term includes services separately charged to modify existing canned software, even though the canned program remains taxable. Custom software does not include loading parameters to initialize program settings and arranging preprogrammed modules to form a complete program.
8. Additional reports to be included: the annual report to partners and stockholders, operating and financial year-end company report, and rate increase documentation filed with the Idaho Public Utilities Commission.
9. Companies with CIAC are advised to increase or decrease the proper accounts if asset dollars have increased or decreased. The information needs to be shown by individual plant accounts on the utility plant account page 9. The total utility plant account 101 on page 4 will be affected if CIAC dollars have changed. The adjustments are important to avoid possible appraisal errors.
10. If you elect the qualified property exemption in lieu of investment tax credit, you must complete page 11.

If you have any questions about completing this form, please call our office at (208) 334-7722.

COMPANY INFORMATION

Appraisal Tax Representative

Representative (This person will receive the appraisal and all appraisal correspondence.)		
Title		
Mailing Address		
Address Line 1		
Address Line 2		
City	State	Zip Code
Country (if not in the U.S.)		Federal Employer Identification Number
E-mail Address		
Telephone Number		Fax Number

Mapping and Tax Code Area Representative

Representative (This person will receive the tax code area mapping information.)	
Title	
E-mail Address	
Telephone Number	Fax Number

Tax Bill Representative

Representative (This person will receive the tax bill.)	
Title	
E-mail Address	
Telephone Number	Fax Number

HISTORY OF COMPANY

Full title of company _____

Period covered by this report _____

Location of principal office _____

Date when company was originally organized _____

Date of any reorganization or consolidation _____

Date when company began rendering service _____

Name of parent company, if any _____

Name of companies owned, controlled, or operated _____

Names of Idaho counties within which you operate _____

Customers by Class

Class	Number of Customers Current Year	Number of Customers Last Year
Residence		
Commercial		
Industrial		
Other - Fire Protection, etc.		

IMPORTANT CHANGES DURING THE YEAR

BALANCE SHEET				
	Acct. No.	Beginning of Year	Close of Year	Increase or Decrease
Assets				
1 Utility Plant in Service	101			
2 Utility Plant Leased to Others	102			
3 Plant Held for Future Use	103			
4 Construction Work in Progress	105			
5 Utility Plant Acquisition Adjustment	114			
6 Subtotal (Lines 1 thru 5)				
7 Accumulated Depreciation	108.1			
8 Accumulated Depreciation - Utility Plant Leased to Others	108.2			
9 Accumulated Depreciation - Property Held for Future Use	108.3			
10 Accumulated Amortization - Utility Plant in Service	110.1			
11 Accumulated Amortization - Utility Plant Leased to Others	110.2			
12 Accumulated Amortization - Acquisition Adjustment	115			
13 Net Utility Plant (Line 6 less lines 7 thru 12)				
14 Investment in Subsidiaries	123			
15 Other Investments	125			
16 Total Investments (Add lines 14 & 15)				
17 Cash	131			
18 Short Term Investments	135			
19 Accounts/Notes Receivable - Customers	141			
20 Other Receivables	142			
21 Receivables from Associated Companies	145			
22 Materials & Supplies Inventory	151			
23 Prepaid Expenses	162			
24 Unbilled (Accrued) Utility Revenue	173			
25 Provision for Uncollectable Accounts	143			
26 Total Current Assets (Add lines 17 thru 24 less line 25)				
27 Unamortized Debt Discount & Expense	181			
28 Preliminary Survey & Investigation Charges	183			
29 Deferred Rate Case Expenses	184			
30 Other Deferred Charges	186			
31 Total Assets (Add lines 13, 16, and 26 thru 30)				

BALANCE SHEET				
	Acct No.	Beginning of Year	Close of Year	Increase or Decrease
Equity				
Common Stock	201-3			
Preferred Stock	204-6			
Miscellaneous Capital Accounts	207-13			
Appropriated Retained Earnings	214			
Unappropriated Retained Earnings	215			
Reacquired Capital Stock	216			
Proprietary Capital	218			
Total Equity Capital (Add lines 1 thru 7)				
Bonds	221-2			
Advances from Associated Companies	223			
Other Long-Term Debt	224			
Accounts Payable	231			
Notes Payable	232			
Accounts Payable - Associated Companies	233			
Customer Deposits (Refundable)	235			
Accrued Other Taxes Payable	236.1			
Accrued Income Taxes Payable	236.1			
Accrued Taxes - Non-Utility	236.2			
Accrued Debt, Interest, & Dividends Payable	237.4			
Miscellaneous Current & Accrued Liabilities	241			
Unamortized Debt Premium	251			
Advances for Construction	252			
Accumulated Amortization for Advances for Construction				
Other Deferred Liabilities	253			
Accumulated Investment Tax Credits - Utility	255.1			
Accumulated Investment Tax Credits - Non-Utility	255.2			
Operating Reserves	261-5			
Contributions in Aid of Construction	271			
Accumulated Amortization of Contribution in Aid of Construction	272			
Accumulated Deferred Income Taxes	281-3			
Total Liabilities (Add lines 9 thru 30)				
Total Liabilities and Capital (Add lines 8 & 31)				

REVENUE & EXPENSE DETAIL		
	Description	Acct. No. Amount
	REVENUE	
1	Total Operating Revenue	400
2	DEQ Fees Billed Separately to Customers	
3	Hookup or Connection Fees Collected	
4	Commission Approved Surcharges Collected	
	OPERATING EXPENSES	
5	Labor - Operation & Maintenance	601.1-6
6	Labor - Customer Accounts	601.7
7	Labor - Administrative & General	601.8
8	Salaries - Officers & Directors	603
9	Employee Pensions & Benefits	604
10	Purchased Water	610
11	Purchased Power & Fuel for Power	615-16
12	Chemicals (Includes Chemical Container Deposits)	618
13	Materials & Supplies - Operation & Maintenance (Includes Postage)	620.1-6
14	Materials & Supplies - A&G, Customer Care (Includes Postage)	620.7-8
15	Contract Services - Professional Accounting, Legal, & Management Fees	631-34
16	Contract Services - Water Testing	635
17	Contract Services - Other	636
18	Rentals - Property & Equipment	641-42
19	Transportation Expense	650
20	Insurance	656-59
21	Advertising	660
22	Rate Case Expense	666
23	Regulatory Commission Expense	667
24	Bad Debt Expense	670
25	Miscellaneous	675
26	Total Operating Expenses (Add Lines 5 thru 25)	401
	OTHER TAXES OR FEES	
	List of Taxes or Fees	Current Year Amount of Increase or Decrease from Preceding Year
27	Real & Personal Property Tax	
28	Idaho State Income Tax	
29	Payroll Tax	
30	State Corporation License Fees	
31	Idaho Public Utilities Fees	
32	Other Fees	

REVENUE & EXPENSE DETAIL (CONTINUED)		
Acct. No.	Description	Amount
1 403	Depreciation Expense	
2 406	Amortization - Utility Plant Acquisition Adjustment	
3 407	Amortization Expenses - Other Utility Plant	
4 408.10	Regulatory Fees (PUC)	
5 408.11	Property Taxes	
6 408.12	Payroll Taxes	
7 408.13	Other Taxes:	
8	Idaho Sales & Use Tax	
9	Taxes Paid on CIAC	
10 409.10	Federal Income Taxes	
11 409.11	State Income Taxes	
12 410.10	Provision for Deferred Income Tax - Federal	
13 410.11	Provision for Deferred Income Tax - State	
14 411	Provision for Deferred Utility Income Tax Credits	
15 412	Investment Tax Credits - Utility	
16	Total Expenses from Operations before Interest (Add line 26 from page 6 and lines 1 thru 15.)	
17 413	Income from Utility Plant Leased to Others	
18 414	Gains (Losses) from Disposition of Utility Plant	
19	Net Operating Income (Add line 1 from page 6 and lines 17 and 18 less line 16)	
20 415	Revenues, Merchandizing, Jobbing, and Contract Work	
21 416	Expenses, Merchandizing, Jobbing, and Contracts	
22 419	Interest and Dividend Income - Other	
23 420	Allowance for Funds used During Construction	
24 421	Miscellaneous Non-Utility Income	
25 426	Miscellaneous Non-Utility Expense	
26 408.20	Other Taxes - Non-Utility Operations	
27 409.20	Income Taxes - Non-Utility Operations	
28 427.2	Interest Expense on Long-Term Debt	
29 427.5	Other Interest Charges	

UTILITY PLANT ACCOUNTS FOR RATE BASE					
Acct. No.	Classification	(A) Balance at Beginning of Year	(B) Added During Year	(C) Withdrawn During Year	(D) Balance at End of Year
1	301 Organization				
2	302 Franchise & Consents				
3	303 Land & Land Rights				
4	304 Structures & Improvements				
5	305 Reservoirs & Standpipes				
6	306 Lake, River, & Other Intakes				
7	307 Wells				
8	311 Power Pumping Equipment				
9	320 Purification System				
10	331 Transmission & Distribution Mains				
11	333 Services				
12	334 Meters				
13	335 Hydrants				
14	340 Office Furniture & Equipment				
15	341 Transportation Equipment				
16	343 Shop Equipment & Tools				
17	348 Other Tangible Plant				
18	Intangible Personal Property				
19	Total Beginning of Year (Lines 1 through 18 column A)				
20	Total Added During Year (Lines 1 through 18 column B)				
21	Total Withdrawn During Year (Lines 1 through 18 column C)				
22	Total End of Year (Lines 1 through 18 column D)				

UTILITY PLANT ACCOUNTS FOR CIAC					
Acct. No.	Classification	(A) Balance at Beginning of Year	(B) Added During Year	(C) Withdrawn During Year	(D) Balance at End of Year
1	301 Organization				
2	302 Franchise & Consents				
3	303 Land & Land Rights				
4	304 Structures & Improvements				
5	305 Reservoirs & Standpipes				
6	306 Lake, River, & Other Intakes				
7	307 Wells				
8	311 Power Pumping Equipment				
9	320 Purification System				
10	331 Transmission & Distribution Mains				
11	333 Services				
12	334 Meters				
13	335 Hydrants				
14	340 Office Furniture & Equipment				
15	341 Transportation Equipment				
16	343 Shop Equipment & Tools				
17	348 Other Tangible Plant				
18	Intangible Personal Property				
19	Total Beginning of Year (Lines 1 through 18 column A)				
20	Total Added During Year (Lines 1 through 18 column B)				
21	Total Withdrawn During Year (Lines 1 through 18 column C)				
22	Total End of Year (Lines 1 through 18 column D)				

EXEMPTIONS

The following items are exempt. Show the value for each applicable item and explain how the value was determined. In all instances values shown must be **depreciated** or **amortized** values. Attach a separate page for calculations if needed.

	Value	Calculation (Include account number or detailed description.)
A. Licensed Vehicles (§63-602J)		
B. Pollution Control (§63-602P) (Include only pollution control equipment in Idaho.) Property Tax Rule 125: The completed declaration must be filed by March 15, 2003		
C. Intangible Personal Property (§63-602L and Property Tax Rule 615)		
Contracts and Contract Rights		
Copyrights		
Custom Computer Programs (See general instructions, page 1, item 7.)		
Customer Lists		
Franchises		
Goodwill		
Licenses		
Patents		
Rights-of-way that are possessory only and not accompanied by title		
Trademarks		
Trade Secrets		
D. Others (Include itemized list, values, and provide legal and factual basis for exemption.)		

Check the preferred option to remove intangible personal property from the appraised value.

- ☐ Option A. Value of exempt intangible personal property is subtracted out at the system level.
- ☐ Option B. Value of exempt intangible personal property is subtracted out at the state level.
- ☐ Option C. Value of exempt intangible personal property is excluded from the value using valuation models which value only the nonexempt assets.

QUALIFIED PROPERTY EXEMPTION IN LIEU OF INVESTMENT TAX CREDIT

A property tax exemption in lieu of investment tax credit for qualified property may be elected under Idaho code § 63-3029B. For the qualifications for this property tax exemption, see Idaho code § 63-3029B and Property Tax Administrative Rule 988 (IDAPA Section 35.01.03.988), Administrative and Enforcement Rule 450 (IDAPA 35.02.01.450), and Income Tax Administrative Rule 719 (IDAPA 35.01.01.719).

The information listed below must be consistent with the information listed on Income Tax Form 49E, which you have attached to claim this exemption. The maximum value exempted for all qualified property purchased used in any one year is \$150,000. In the column labeled "New or Used," for all property purchased used indicate the value for which you request the exemption. The maximum value exempted for qualified property purchased is unlimited.

Reference Number	Asset Description	Asset Location (County)	Year Manufactured	Date Placed in Service	New or Used	Original Cost

Total value of property elected for qualified investment property tax exemption \$ _____

I affirm that, to the best of my knowledge and belief, the above named property has been elected on the Form 49E and is a qualified investment under Idaho Code § 63-3029B.

Signature _____ Title _____

Date _____

PROPERTY NOT APPORTIONED (SITUS)

All information must be reported by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

County	Tax Code Area Number	Description of Property	Undepreciated Investment ¹ (Round to the nearest dollar.)

¹Report undepreciated investment in situs property including microwaves and/or radio relay stations.

MILEAGE BY TAX CODE AREA

All information must be reported by the uniform tax code tax code area system as prescribed by the Idaho State Tax Commission.

County (List in alpha order.)	Tax Code Area Number (List in numerical order within county.) (One total per code area per county) ¹	3" Equivalent Pipeline Mileage (Carry to two decimal places.) ²

¹ Please put counties in alphabetical order and the tax code areas in numerical order. Please list only one total per tax code area.

² 3" Equivalent Basis: 1"=0.33, 2"=0.66, 3"=1.00, 6"=2.00, 12"=4.00, 24"=8.00, etc.

IDAHO DECLARATION OF LEASED MACHINES AND EQUIPMENT

County	Tax Code Area Number	Name of Leasing Company	Number of Units	Description of Equipment Leased	Year Built	Original Cost (New)	Tax Commission Use Only
							Market Value

SYSTEM DECLARATION OF LEASED PROPERTY NONCAPITALIZED LEASES

(Furnish copies of all leases.)

Location of Property	Leased From	Description of Property	Year Built	Original Cost (New)	Rental Expense